

16-003

***Director of Equalization
Brookings County
520 3RD St #110
Brookings, SD 57006
(605) 696-8220***

TO: Brookings County Commissioners

FROM: Chris Lilla
Director of Equalization

DATE: March, 1 2016

RE: Abatement Application #16-003 Brookings City

PROPERTY: Parcel # 40090-01300-019-00
Legal Description: Lot 19, Blk 13, Camelot Square Addn

Request abatement of \$1,157.08

RELATED

FACTS: An abatement application has been submitted for the above listed property. And Approved at the City.

Property has been transferred from a private entity to the City and is now an exempt property. City has already approved the abatement at their meeting.

ASSESSORS

RECOMMENDATION: APPROVAL OF ABATEMENT #16-003

16-003

**Brookings City Clerk
Abatement and Refunds**

South Dakota Codified Law 10-18-6 & 7 stipulates that no tax on property within a municipal corporation shall be abated or refunded without the approval of the governing body of said Municipal Corporation, duly filed with said application.

In any case where the concurrence of a municipality in the granting of any abatement of refund is required, the action of the municipality shall be certified to and filed with the county auditor of the county within thirty days after an application for such concurrence shall have been filed with the clerk or the presiding officer of the governing body of such municipality, and if not so filed with said county auditor within such time, the municipality shall be deemed to have concurred in granting the application.

Application:	City of Brookings
Year:	2015
Abatement Amount for 2015:	\$1,157.08
Address:	N/A
Parcel Number:	40090-01300-019-00
Legal Description:	Lot 19, Block 13, Camelot Square Addition

Background: This parcel was deeded to the City in 2015. The revised taxes are as follows:

2015 property taxes charged:	\$1,157.08
2015 revised property taxes:	\$0.00
Amount to be abated from 2015 taxes:	\$1,157.08

I hereby certify that on January 26th, 2016, the following attached application for abatement or refund of taxes has been duly acted on by the governing body of the city or town of Brookings, in Brookings, South Dakota.

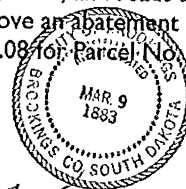
Such action is recorded in the official minutes of said municipality, dated January 26, 2016, and reads as follows:
"A motion was made by CM Dan Hansen, seconded by CM Keith Corbett, to approve an abatement request made by the City of Brookings to abate the 2015 property taxes in the amount of \$1,157.08 for Parcel No. 40090-01300-019-00, located on Lot 19, Block 13, in Camelot Square Addition."

"All present voted yes; motion carried."

Signed by:

Shari Thorne

Shari Thornes, City Clerk
City of Brookings, Brookings, SD



Property Taxes Due on 40090-01300-019-00
Michael Relsetter

Lot 19

	2010 pay 2011	2011 pay 2012	2012 pay 2013	2013 pay 2014	2014 pay 2015
Tax	218.16	429.92	640.28	942.34	1190.78
Interest	72.74	100.30	85.39	55.60	0
Drainage	11.18	11.18	11.18	11.18	11.18
Total	302.08	541.40	736.85	1009.12	1190.78-1201.96

Grand Total

3780.23

Taxes

STREET
Sp Ass
(CITY TO ABATE)

14361.63

12722.60

12722.60

TOTAL

43598.24

2015 }
1/12 }
board }
on }
2014 }
\$3,879.46

99.23

Vicki will apply
this in 2016! JAN
for the 2015
pro-rated
amount. I do not
need to abate
it.

#16-003

APPLICANT SHOULD USE THIS SPACE FOR FULL DESCRIPTION OF PROPERTY

DESCRIPTION OF PROPERTY	Year	Taxes	State Tax	Consolidated Tax	AMT. OF ABATEMENT OR REFUND	
		Assessment			ASKED	ALLOWED
40020-01300-019-00	2015	\$1,157.08			\$1,157.08	
See legal other side						

Approved - Disapproved by City or Township Board _____
Dated _____, 19____
Chairman City or Twp. Board _____
Approved by authority of Subdivision of SDC S7.0801. _____
Dated _____, 19____
Chairman County Board _____
Rejected: _____
Reasons: _____

Dated _____, 19____
Chairman County Board _____
Applicant advised of action by notice dated _____, 19____
County Auditor _____

No. 16-003
Application
FOR
Abatement or Refund
OF
Mr. City of Bookings
P. O. Box 220, Bookings SD 57066
OFFICE OF COUNTY AUDITOR
_____ County
Received and filed in my office on
_____, 19____
County Auditor.
By _____ Deputy.
S-12

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable 2015 pay 2016

Board of County Commissioners of Brookings County, South Dakota

NAME City of Brookings

MAILING ADDRESS PO Box 270

CITY Brookings State SD Zip Code 57006

Legal Description of Property Lot 19, 81K 13, Camelot Square addn

Application for an abatement / refund of taxes is being presented due to the following reason (check applicable provision)

☐ An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in the extension of the tax, to the injury of the complainant;

☐ Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment;

☒ The property is exempt from the tax;

☐ The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessments;

☐ Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid;

☐ The same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax for the year has been paid.

☐ A loss occurred because of flood, fire, storm, or other unavoidable casualty; Date of Loss _____

☐ Structures have been removed after the assessment date (upon verification by the director of equalization)
Date structures removed _____

☐ Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline as prescribed in § 10-6A-4

☐ Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to temporary duty assignment for the military.

☒ Other / Comments Property transferred from private to Exempt

(No tax may be abated on any real property which has been sold for taxes, while a tax certificate is outstanding - Any abatement of property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

I hereby apply for an abatement / refund of property taxes for the above reasons.

Subscribed and sworn to, before me this _____ day of _____

Applicant's Signature _____

Notary / Auditor / Deputy Auditor _____